

Letter to the Editor

Dear Gary,

In the June 2007 issue of *Rangelands*, in the otherwise terrific article by John B. Wright and Anthony Anella, "Saving the Ranch: Fresh Eyes on Taxes, Development, and Conservation Easements," there is a dreadful mistake.

On page 17, the authors comment upon the federal estate tax, and the upcoming annual changes in exclusions and tax rates. All their information is correct until the discussion contemplates what happens after 2010. The article states, "After that, federal estate taxes vanish unless Congress puts them back on the books." Oh, if only that were true! Unfortunately, that is totally incorrect.

In 2011, unless Congress changes the "books," the federal estate taxes revert to the law as it existed in 2001. This means that the exclusion reverts to \$600,000 and the

tax rates increase to their previous, even more extortionary levels.

Allowing that to happen will result in accelerated fragmentation and make the following statement truer than ever before: The federal estate taxes of our country have destroyed more rangelands and wildlife habitat than all the bulldozers ever built.

Thank you,

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